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WOODLAWN BAPTIST CHURCH, GOING FORWARD PROGRAM
COMPILATION/ATTESTATION REPORTS
FOR THE YEAR ENDED DECEMBER 31, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/23/03

Certified Public Accountant



Donald C. DeVille

Member
American Institute CPAs

Member
Louisiana Society CPAs

7829 BLUEBONNET BLVD.
BATON ROUGE, LA 70810
(225) 767-7829

February 6, 2003

To the Members of the Board
Woodlawn Baptist Church, Going Forward Program
10741 Carmel Drive
Baton Rouge, LA 70818

I have compiled the accompanying Statement of Financial Position as of December 31, 2002, and the related Statement of Activities and Cash Flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Respectively submitted,

WOODLAWN BAPTIST CHURCH, GOING FORWARD PROGRAM
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2002

ASSETS

CURRENT ASSETS	
Cash In Bank	\$1,559
Grants Receivable	5,947
	<hr/>
TOTAL ASSETS	7,506
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Payroll Taxes	\$1,021	
TOTAL CURRENT LIABILITIES		\$1,021
		<hr/>
NET ASSETS		
Net Assets		6,485
		<hr/>
TOTAL LIABILITIES & NET ASSETS		7,506
		<hr/>

(SEE ACCOUNTANT'S COMPILATION REPORT)

WOODLAWN BAPTIST CHURCH, GOING FORWARD PROGRAM
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2002

INCOME	
Grant Income	\$80,107
Donations	1,200
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TOTAL INCOME	81,307
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EXPENSES	
Adult Teachers	2,668
After School Snack	1,067
Camp Expense	264
Computers	1,262
Coordinator Insurance	3,048
Couples Retreat	100
Food Donation	878
Mailing	761
Office Supplies	2,039
Operating Expense	440
Printing & Coping	472
Counselor Food	867
Field Trips	1,543
Telephone	786
Utilities	130
Youth Assistants	9,438
Field Day	557
T-Shirts	384
Parent Night Food	610
Payroll Expense	45,965
Recreation Supplies	1,110
Software	521
Student Computer	269
Teaching Material	620
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TOTAL EXPENSES	75,799
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DECREASE IN NET ASSETS	5,508
NET ASSETS, BEGINNING OF YEAR	977
	<hr/>
NET ASSETS, END OF YEAR	6,485
	<hr/>

(SEE ACCOUNTANT'S COMPILATION REPORT)

WOODLAWN BAPTIST CHURCH, GOING FORWARD PROGRAM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2002

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase (Decrease) in Net Assets	\$5,508
Adjustments To Reconcile Increase In Net Assets To Net Cash Provided By Operating Activities:	
Depreciation	- 0 -
(Increase) Decrease In Operating Assets:	
Accounts Receivables	(5,947)
Increase (Decrease) In Operating Liabilities:	
Employee Withholding	102
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>(337)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of Equipment	<u>- 0 -</u>
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NET INCREASES (DECREASE) IN CASH	(337)
CASH AND CASH EQUIVALENTS, Beginning of Year	<u>1,896</u>
CASH AND CASH EQUIVALENTS, End of Year	<u><u>1,559</u></u>

(SEE ACCOUNTANT'S COMPILATION REPORT)

WOODLAWN BAPTIST CHURCH, GOING FORWARD PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE #1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Going Forward Program is a "Faith-Based Program" funded by the Louisiana Department of Social Services. This program teaches the youth of this area "Character First" and "Teen Pregnancy Prevention". The Church also teaches (for free) art classes, computer labs, piano classes, guitar classes, voice classes, daily tutoring and Karate.

BASIS OF ACCOUNTING:

The financial statements of the Organization have been prepared on the GAAP basis of accounting.

BASIS OF PRESENTATION:

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards No. 117 (SFAS No. 117), Financial Statements of Not-for-Profit Organizations. Under FAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

USE OF ESTIMATES:

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

REVENUE RECOGNITION:

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

CONTRIBUTED SERVICES:

The organization receives a substantial amount of services donated. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under SFAS No. 116, Accounting for Contributions Received and Contributions Made.

WOODLAWN BAPTIST CHURCH, GOING FORWARD PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

INCOME TAX:

The Organization is exempt from Federal Income Taxes under Section 501 (c) (3) of the Internal Revenue Code, and has been designated as an organization which is not a private foundation.

CASH EQUIVALENTS:

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase.

PREPAID:

Insurance and similar services which extend over more than one accounting period have been recorded as expense.

FIXED ASSETS:

Acquisitions of property and equipment in excess of \$500 are capitalized. Property and equipment are carried at cost or if donated, at the approximate fair value at the date of donation. Depreciation has not been computed.

CONCENTRATION OF CREDIT RISK

The Organization maintains investments with a commercial bank, which sometimes may exceed the amount insured by the Federal Deposit Insurance Corporation of \$100,000.

CONCENTRATION OF SUPPORT

During the year ended December 31, 2001, the Organization derived approximately 95% of its revenue from the Federal and State grants.

NOTE #2. CONCENTRATION OF CREDIT RISK FOR CASH HELD IN BANK

The Organization maintains one bank account at a financial institution. Accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Cash at this institutions did not exceed the Federally insured limits.

NOTE #3 - ECONOMIC DEPENDENCY

The Organization receives the majority of its revenue from funds provided through grants administered by the Louisiana Department of Social Services. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds the Organization receives could be reduced significantly and have an adverse impact on its operations.

WOODLAWN BAPTIST CHURCH, GOING FORWARD PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE #4. FEDERAL GRANT CONTINGENCIES

The Organization receives a large portion of its revenues from government grants and contracts, all of which are subject to audit by the governments. The ultimate determination of amounts received under these programs generally is based upon allowable cost reported to and are subject to audit by the government. Until such audits, if any, there exists a contingency to refund any amount received in excess of allowable cost. Management is of the opinion that no material liability will result from such audits.

NOTE #5 - RISK MANAGEMENT

The Organization is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Organization has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the year that exceeded the Organization's coverages.

ATTESTATION REPORT

Certified Public Accountant



Donald C. DeVille

Member
American Institute CPAs

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7829 BLUEBONNET BLVD.
BATON ROUGE, LA 70810
(225) 767-7829

**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

January 6, 2003

To the Members of the Board
Woodlawn Baptist Church, Going Forward Program
10741 Carmel Drive
Baton Rouge, LA 70818

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Woodlawn Baptist Church, Going Forward Program and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Woodlawn Baptist Church, Going Forward Program's compliance with certain laws and regulations during the year ended December 31, 2002, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State and Local Awards

1. Determine the amount of Federal, State and local award expenditures for the fiscal year by grant and grant year.

State:

Louisiana Department of Social Services
Teen Pregnancy Prevention Program

\$79,900

2. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six randomly selected disbursements and found that payments was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct fund and general ledger account.

- (c) determined whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the director.

Meetings

3. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

I reviewed the minutes of the Organization.

The board meetings were not advertised or posted to invite public participation in the meetings; however, the minutes discussed holding the March meeting open to the public. I recommend that the Organization post notices of its upcoming meetings to give the public an opportunity to participate in the meetings involving state funds.

Comprehensive Budget

4. Obtained a copy of the legally adopted budget and all amendments.

I obtained a copy of the total games budget filed with the State of Louisiana with the anticipated use of funds and objectives of the project.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion.

Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Woodlawn Baptist Church, Going Forward Program, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted

A handwritten signature in cursive script, appearing to read "A. C. D. Wille". The signature is written in dark ink and is positioned below the typed name "A. C. D. Wille".

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)
12-31-02 (Date Transmitted)

Donald C DeVille, CPA
7829 Bluebonnet Blvd
Baton Rouge, LA 70810 (Auditors)

In connection with your compilation of our financial statements as of December 31, 2002, & June 30, 2002, and the periods ended and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representation).

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes ☒ No []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No []

Prior Year Comments


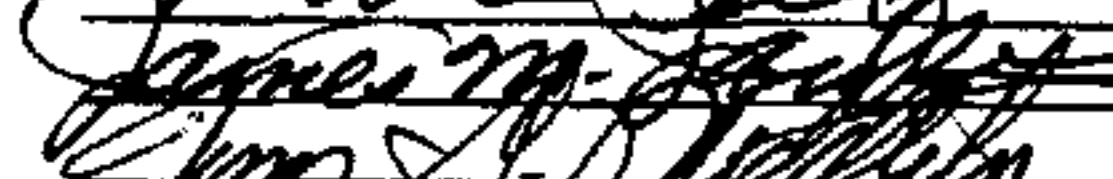
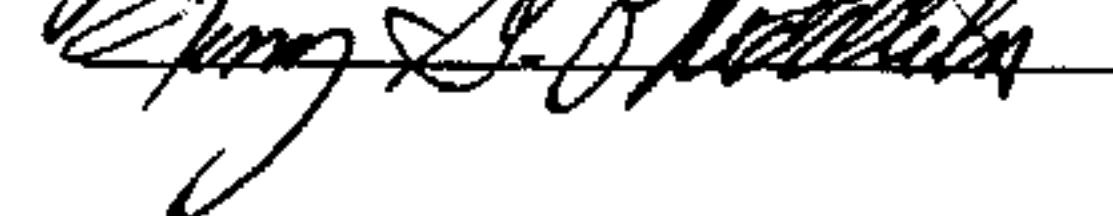
We have resolved all prior-year recommendations and/or comments.

Yes ☒ No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you

documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

	Secretary	Date	12/29/02
	Treasurer	Date	12/29/02
	President	Date	12/29/02